

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 556 be amended to read as follows:

- 1 Page 2, between lines 24 and 25, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-3-1, AS AMENDED BY P.L.90-2002,
- 3 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2003 (RETROACTIVE)]: Sec. 1. (a) Except as provided
- 5 in subsection (c), personal property which is owned by a person who
- 6 is a resident of this state shall be assessed at the place where the owner
- 7 resides on the assessment date of the year for which the assessment is
- 8 made.
- 9 (b) Except as provided in subsection (c), personal property which is
- 10 owned by a person who is not a resident of this state shall be assessed
- 11 at the place where the owner's principal office within this state is
- 12 located on the assessment date of the year for which the assessment is
- 13 made.
- 14 (c) **Except as provided in subsection (e)**, personal property shall
- 15 be assessed at the place where it is situated on the assessment date of
- 16 the year for which the assessment is made if the property is:
- 17 (1) regularly used or permanently located where it is situated; or
- 18 (2) owned by a nonresident who does not have a principal office
- 19 within this state.
- 20 (d) If a personal property return is filed pursuant to subsection (c),
- 21 the owner of the property shall provide, within forty-five (45) days after
- 22 the filing deadline, a copy or other written evidence of the filing of the
- 23 return to the assessor of the township in which the owner resides. If
- 24 such evidence is not filed within forty-five (45) days after the filing

1 deadline, the assessor of the township in which the owner resides shall  
 2 determine if the owner filed a personal property return in the township  
 3 where the property is situated. If such a return was filed, the property  
 4 shall be assessed where it is situated. If such a return was not filed, the  
 5 assessor of the township where the owner resides shall notify the  
 6 assessor of the township where the property is situated, and the  
 7 property shall be assessed where it is situated. This subsection does not  
 8 apply to a taxpayer who:

9 (1) is required to file duplicate personal property returns under  
 10 section 7(c) of this chapter and under regulations promulgated by  
 11 the department of local government finance with respect to that  
 12 section; or

13 (2) is required by the department of local government finance to  
 14 file a summary of the taxpayer's business tangible personal  
 15 property returns.

16 **(e) If the true tax value of the personal property of a**  
 17 **nonresident that does not have a principal office in Indiana does**  
 18 **not exceed ten thousand dollars (\$10,000) in any taxing district, the**  
 19 **personal property shall be reported by the nonresident taxpayer**  
 20 **and assessed at the place where the highest true tax value of**  
 21 **personal property owned by the nonresident is situated on the**  
 22 **assessment date of the year for which the assessment is made.".**

23 Page 23, after line 8, begin a new paragraph and insert:

24 "SECTION 19. **An emergency is declared for this act.**".

25 Renumber all SECTIONS consecutively.

(Reference is to ESB 556 as printed April 1, 2003.)

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Representative Klinker